

Missouri Department of Revenue
2005 SALES TAX RETURN

1. Gross Receipts	\$																		
Location A																			
2. Adjustments +/-	\$																		
Location A																			
3. Taxable Sales	\$																		
Location A																			
4. Rate																			%
5. Tax Due	\$																		
Location A																			

MO TAX I.D. NUMBER:

TAX PERIOD:

DUE DATE:

PRIMARY
BUSINESS NAME:

LOCATION A:

LOCATION B:

SIGNATURE	DATE	DOR-4814 (11-2004)
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I attest that I have no gross receipts to report for locations left blank.		

6. Gross Receipts	\$																		
Location B																			
7. Adjustments +/-	\$																		
Location B																			
8. Taxable Sales Location B	\$																		
9. Rate																			%
10. Tax Due	\$																		
Location B																			
11. Amount Due. Add Lines 5 and 10 and enter on Line 11	\$																		
12. Timely Payment 2%	\$																		
13. Interest for Late Payment	\$																		
14. Additions to Tax	\$																		
15. Approved Credit	\$																		
16. Pay This Amount (U.S. Funds Only)	\$																		
DOR USE ONLY	*																		
DOR USE ONLY	*																		

This sales tax return is designed for taxpayers reporting for **two business locations or one business location and one item tax only**.

IMPORTANT: Returns must be filed for the reporting period indicated even if you have no tax to report. Your filing frequency is determined by the amount of state tax due. See page 10 for telefile information. State taxes collected of \$500 or more per month are to be filed on a monthly basis. State taxes collected over \$45 per quarter, but less than \$500 per month should be filed on a quarterly basis. State taxes collected less than \$45 per quarter should be filed on an annual basis. Your due date appears to the right of the reporting period on each return. **Do not round your figures on the return.**

SALES TAX RETURN

If you report your sales tax on a cash basis (you report tax at the time payment is received) and you do not receive payment for a sale until after a rate change occurs, you will need to report this sale differently from your other sales.

This type of transaction is considered a "time sale". To report time sales:

- 1) Fill out a separate return indicating on the return the filing period in which the sales were actually made.
- 2) Write "Time Sales" on the face of the return. (If "Time Sales" is not written on the return there is a possibility that the return could be processed as a late filed additional return.)
- 3) Calculate the tax due using the rate that was in effect at the time of the sale and include that rate on the return.

Line 1: Gross Receipts (Location A) — Enter gross receipts from all sales of tangible personal property and taxable services during the reporting period for Location A. If you had no receipts, enter zero.

Line 2: Adjustments (Location A) — Add or subtract total qualifying adjustments for the location you are reporting. Indicate a plus or a minus sign for the adjustments. Refer to detailed instructions for adjustments authorized under the sales tax law. Instructions are updated annually and provided on the department's web site. Visit www.dor.mo.gov/tax/business/sales/forms/ to download detailed instructions.

Line 3: Taxable Sales (Location A) — Enter taxable sales for Location A, Line 1 (Gross Receipts) plus (+) or minus (–) Line 2 (Adjustments) = Line 3 (Taxable Sales).

Line 4: Rate (Location A) — The rate percentage indicated on this line represents the combined state, education, conservation, parks and soils, and any applicable local sales tax rates. The Department of Revenue will notify you if there is a change in the tax rate. The department will also send you a new sales tax book containing returns with the updated sales tax rates for your location. Failure to be notified does not relieve you of the tax. You may access the following web site: www.dor.mo.gov/tax/business/sales/salestbl.htm for current tax rates.

Line 5: Tax Due (Location A) — Line 3 (Taxable Sales) multiplied (x) by Line 4 (Rate) = Line 5 (Tax Due — Location A).

Line 6: Gross Receipts (Location B) — Enter gross receipts from all sales of tangible personal property and taxable services during the reporting period for Location B. If you had no receipts, enter zero.

Line 7: Adjustments (Location B) — Add or subtract total qualifying adjustments for the location you are reporting. Indicate a plus or a minus sign for the adjustments. Refer to detailed instructions for adjustments authorized under the sales tax law. Instructions are updated annually and provided on the department's web site. Visit www.dor.mo.gov/tax/business/sales/forms/ to download the detailed instructions.

Line 8: Taxable Sales (Location B) — Enter taxable sales for Location B, Line 6 (Gross Receipts) plus (+) or minus (–) Line 7 (Adjustments) = Line 8 (Taxable Sales).

Line 9: Rate (Location B) — The rate percentage indicated on this line represents the combined state, education, conservation, parks and soils, and any applicable local sales tax rates. The Department of Revenue will notify you if there is a change in the tax rate. The department will also send you a new sales tax book containing returns with the updated sales tax rates for your location. Failure to be notified does not relieve you of the tax. You may access the following web site: www.dor.mo.gov/tax/business/sales/salestbl.htm for current tax rates.

Line 10: Tax Due (Location B) — Line 8 (Taxable Sales) multiplied (x) by Line 9 (Rate) = Line 10 (Tax Due — Location B).

Line 11: Total Amount Due — Add the Tax Due from Location A and the Tax Due from Location B (Line 5 plus (+) Line 10).

Line 12: Two Percent Timely Payment — If you file your return and payment on time, enter two percent of the amount shown on Line 11. If not paid by the due date or Line 11 is not greater than zero, leave blank.

Example: Line 11 is \$480
 $\$480 \times 2\% = \9.60
\$9.60 is the timely payment allowance

Line 13: Interest for Late Payment — If tax is not paid by the due date, multiply Line 11 by the daily interest rate shown on the following page. Then multiply this amount by the number of days late. See example below.

Note: Number of days late is counted from the due date to the postmark date. For example, if the due date is March 20 and the postmark date is April 10, the payment is 21 days late.

Example: If interest rate is 6 percent and Line 7 is \$480:

- (A) Divide the annual interest rate by 365* to get a daily rate. $(.06 / 365 = .0001644)$
(B) Multiply Line 7 by the daily rate. $(\$480 \times .0001644 = .07891)$
(C) Multiply the result by the number of days late. $(.07891 \times 21 \text{ days late} = 1.66)$
\$1.66 is interest for late payment

Annual interest rate this year = 5 percent.

Note: Divide the annual interest rate listed above by 365 to figure the daily rate. *Use 366 for leap years.

Line 14: Additions to Tax — For *failure to pay* sales tax on or before the due date, 5 percent of Line 11. For *failure to file* a sales tax return on or before the due date, 5 percent of Line 11 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent).

Note: If additions to tax for *failure to file* applies, do not pay additions to tax for *failure to pay*.

For example, if a return due March 20 is filed any time between March 21 and April 20, the rate would be 5 percent; if filed any time between April 21 and May 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example: Return is due March 20, but is filed (postmarked) April 10
Line 11 is \$480
 $\$480 \times 5\% = \24
\$24 is the additions to tax

Example: Return is due March 20, but is filed (postmarked) April 21
Line 11 is \$480
 $\$480 \times 10\% = \48
\$48 is the additions to tax

Line 15: Approved Credit — Enter any sales tax credit for which the Department of Revenue issued you an approved credit. Approved credit must accompany the sales tax return.

Line 16: Pay This Amount: Timely Returns — Line 11 minus (–) Line 12 minus (–) Line 15 = Line 16 (Pay This Amount). **If your return is not timely:** Line 11 plus (+) Line 13 plus (+) Line 14 minus (–) Line 15 = Line 16 (Pay This Amount).

Note: If your return and payment are late, you do not receive a timely payment allowance. If your return is not filed by the due date, do not subtract a timely payment allowance. Make remittance payable to Missouri Director of Revenue (U.S. funds only). Do not send cash or stamps.

Sign and date the return. Please use the enclosed mailing labels.

Return to:

Missouri Department of Revenue
P.O. Box 3360
Jefferson City MO 65105-3360

If you have questions concerning your registration, please contact:

Missouri Department of Revenue
Division of Taxation and Collection
P.O. Box 3300
Jefferson City MO 65105-3300
(573) 751-5860
businesstaxregister@dor.mo.gov

If you have technical sales tax questions, please contact:

Missouri Department of Revenue
Division of Taxation and Collection
P.O. Box 3300
Jefferson City MO 65105-3300
(573) 751-2836
salesuse@dor.mo.gov

Persons with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

TELEFILE OF SALES TAXES

By calling toll-free (888) 948-4653, you can file your zero sales tax return using the Telefile System. Please see the front cover to obtain your PIN.

To be eligible to call in your zero two locations/ item tax sales tax return, you must have zero gross receipts and zero taxable sales for both locations.

Telefile eliminates postal delays and the cost and time to generate, sign, and mail returns. Telefile also saves processing and data entry costs associated with paper filings.

If you have questions about telefile, please contact the department by e-mail at elecfile@dor.mo.gov, call (573) 751-3930, or write to Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371.